

Maine Revised Statutes
Title 36: TAXATION
Chapter 823: INCOME TAX RETURNS

§5234. FISCAL YEAR TAX DETERMINATION

If any rate of tax imposed by this Part changes, and if the taxable year includes the effective date of change, unless that date is the first day of the taxable year, then the tax for such taxable year shall be a sum composed of an amount equal to the tax computed for the entire taxable year at the old rate times the proportion, determined by days, of the taxable year at the old rate plus an amount equal to the tax computed for the entire taxable year at the new rate times the proportion, determined by days, of the taxable year at the new rate. [1975, c. 660, §9 (NEW).]

SECTION HISTORY

1975, c. 660, §9 (NEW).

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